



*Final
Report*

County of San Diego, California

Auditor and Controller

Community Enhancement Grant Program Audit FY 2005-06 & FY 2006-07

Office of **A**udits & **A**dvisory **S**ervices

April 2009
Report No. A09-006



COUNTY OF SAN DIEGO

INTER-DEPARTMENTAL CORRESPONDENCE

April 21, 2009

TO: Janel Pehau, Director
Office of Financial Planning

FROM: Kenneth J. Mory
Chief of Audits

FINAL REPORT: COMMUNITY ENHANCEMENT GRANT PROGRAM AUDIT FY 2005-06 & FY 2006-07

Enclosed is our report on the Community Enhancement Grant Program Audit FY 2005-06 & FY 2006-07. The report includes various audit findings and recommendations.

We have reviewed your responses and have attached them to the audit report. The actions taken and planned, in general, are responsive to the findings and recommendations in the report. As required under Board Policy B-44, we respectfully request that you provide quarterly status reports on the implementation progress of the recommendations.

If you have any immediate concerns about the report, please contact me at (858) 495-5662.

KENNETH J. MORY
Chief of Audits

AUD:FDL:aps

Enclosure

c: Donald F. Steuer, Chief Financial Officer
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller
Ebony N. Shelton, Group Finance Director, Finance and General Government Group

EXECUTIVE SUMMARY

At the request of the Chief Financial Officer, the Office of Audits & Advisory Services (OAAS) completed an audit of the Community Enhancement Grant Program (CE) within the Auditor and Controller's Office of Financial Planning (OFP). The audit objectives were to assess the effectiveness of OFP monitoring activities relating to the CE and to follow-up on past audit recommendations. The intent of the review was to ensure that the County is properly monitoring and maintaining adequate supporting documentation for this program.

The scope of the audit focused on those processes which comprise OFP's role as CE fiscal agent of the Board of Supervisors for program FY 2005-06 & FY 2006-07. This included:

- Assessing the effectiveness of OFP's monitoring activities relating to the CE;
- Evaluating the internal controls of the Community Enhancement/Community Projects Grant Tracking Database (GTD); and
- Following-up on prior audit recommendations to verify status of their implementation.

Audit work revealed that the OFP's activities are generally effective with regard to monitoring and maintaining adequate supporting documentation for the CE. Overall, OFP implemented all of the 2005 audit recommendations. The prior Community Enhancement Grant Program Audit covering FY 2004-05 included six recommendations which were all confirmed as implemented. Finally, opportunities for improvement were identified in the following areas:

- **Grant Monitoring –**
 - Clearly define the grant's purpose and terms in the grant agreement.
 - Obtain a status report prior to approving grant extensions.
 - Create close-out and collection procedures to address outstanding awards.
- **CE Fiscal Agent –** As fiscal agent of the CE program, OFP provides monitoring on behalf of the Board of Supervisors and County. OFP should not perform any activities that are, or can be perceived, as acting on behalf of the grantee.
- **Accountability in Database –** The GTD lacks basic Information Technology (IT) controls which provides for the identification, authentication, accountability, and access control of individual users.
- **Current and Adequate Database Documentation –** Northrop Grumman (NG) IT support needs adequate documentation which covers support needs of the GTD environment.

BACKGROUND

The Community Enhancement Grant Program (CE) is a discretionary program through which each member of the Board of Supervisors allocates grant monies for various community enhancements proposed by not-for-profit organizations. The funding level of the program is tied to the amount of Transient Occupancy Tax (TOT) revenues anticipated to be received in the budget year. The TOT is imposed on hotel operators for the privilege of providing lodging in the unincorporated area of the County. Entities and activities which receive funding include cultural activities, museums, bureaus, development councils, County programs, and other enhancements which promote and generate tourism and economic development within San Diego County. The Board of Supervisors allocated an average of \$3 million per year to this grant program in FY 2005-06 & FY 2006-07.

Generally, at the beginning of the calendar year, all prior recipients of CE funding or organizations who requested updates will receive notice regarding the opportunity to apply for community enhancement funding for the upcoming period. All potential recipients must complete an application form and submit it to the Clerk of the Board. The Clerk of the Board is responsible for inputting information on these application forms into a tracking system. The Board of Supervisors approves award recipients from the applicant pool and designates specific funding allocations during budget deliberations. Each Board Office is responsible for recommending grant awards totaling 20% of the annual amount.

The Auditor and Controller's Office of Financial Planning (OFP) acts as the CE fiscal agent for the Board of Supervisors. OFP disburses money directly to the organizations and helps coordinate the flow of required documentation associated with the CE. OFP prepares grant agreements and provides instruction to grant recipients on how awarded funds are to be spent and accounted for. OFP is responsible for tracking, recording, and reporting the award information and status by fiscal year. In addition, OFP works closely with the Board Offices and County Counsel to ensure grant agreements and other documentation are worded appropriately.

When awarded grant money, the organizations have until the end of June of the grant year, followed by a 30-day filing period, to spend the money according to the purpose stated in the agreement. If an organization fails to spend the grant monies within the required timeframe, the organization must return any remaining money. Organizations may receive time extensions but must submit a formal letter asking for the extension and include an explanation as to why the extension is needed. In addition, the letter must state the proposed timeframe for the extension. In rare instances, organizations may request a scope change, but the change must be brought to the full Board for approval by the sponsoring Board Office.

AUDIT SCOPE AND LIMITATIONS

At the request of the Chief Financial Officer, the Office of Audits & Advisory Services (OAAS) completed an audit of the CE within OFP. The audit objectives were to assess the effectiveness of OFP monitoring activities relating to the CE and to follow-up on past audit recommendations. The intent of the review was to ensure that the County is properly monitoring and maintaining adequate supporting documentation for this program.

The scope of the audit focused on those processes which comprise OFP's role as CE fiscal agent of the Board of Supervisors for program FY 2005-06 & FY 2006-07. This included:

- Assessing the effectiveness of OFP's monitoring activities relating to the CE;
- Evaluating the internal controls of the Community Enhancement/Community Projects Grant Tracking Database (GTD); and
- Following-up on prior audit recommendations to verify status of their implementation.

The scope provides only limited assurance as to whether the outcomes associated with a particular award were achieved, only to the extent that the expenditures appeared appropriate. Table 1 below summarizes the two grant periods reviewed in this audit.

Table 1: Summary of CE Grant Program

Total Award Dollars Reviewed In Sample	\$356,500
Total Program Dollars in FY 2005-06 & FY 2006-07	\$5,997,000
Percent of Total Award Dollars Reviewed	6%
Amount of Total Award Dollars Awaiting Support Documentation (As of August 29, 2008)	\$95,000

This audit was conducted in accordance with auditing standards prescribed by the Institute of Internal Auditors, Inc., as required by California Government Code, Section 1236.

METHODOLOGY

OAAS implemented a multi-faceted methodology to audit the CE. The following briefly highlights the methods used in the course of the audit:

- Evaluated the status of past recommendations through inquiry and sample testing;
- Evaluated administration controls to determine if they were adequately designed to prevent or detect material errors or misstatements related to the process under audit;
- Tested a sample of 30 awards to verify the existence, completeness, accuracy, authorization, timeliness, and compliance with grant policies; and
- Evaluated the IT controls of the tracking database through inquiry and review.

AUDIT RESULTS

Audit work revealed that the OFP's activities are generally effective with regard to monitoring and maintaining adequate supporting documentation for the CE.

Overall, OFP implemented all of the FY 2004-05 audit recommendations. The prior Community Enhancement Grant Program Audit covering FY 2004-05 included six recommendations which

were all confirmed as implemented. Table 2 below summarizes the recommendations and their current status.

Table 2: Status of Prior Audit Recommendations

Audit Recommendation	Status as Reported by OFP	Verified Status
Grant Agreement Should Contain Clear & Concise Language	Implemented	Implemented
Provide Specificity to Grantees Regarding Documentation	Implemented	Implemented
Improve Grantee Follow-up Procedures	Implemented	Implemented
Employ Risk Assessment Methodology	Implemented	Implemented
Issue Formal Letters to Grantees Who Fail to File Timely	Implemented	Implemented
Enhance Reporting	Implemented	Implemented

FINDINGS

Finding I: Opportunities for Improvement in Monitoring Activities

Based on OAAS' analysis of grant awards, 10 of the awards tested in our sample of 30 were fully compliant with the grant provisions. Table 3 summarizes the grant exceptions noted during testing for the remaining 20 awards; an award may have more than one exception.

Table 3: Summary of Testing Results

	Number of Awards	Percent of Total
Total Awards With One or More Exceptions Out of 30	20	67%
Expenditure Disclosure Not Fully Appropriate or Sufficient	7	23%
Expenditure Documentation Not Submitted Timely By Grantee	6	20%
Expenses Not Incurred in Term of Agreement	11	37%

Each of these issues is discussed below.

- **Expenditure Disclosure Not Fully Appropriate or Sufficient** – OAAS found only seven occurrences of not fully appropriate or sufficient documentation on file, six of which occurred in FY 2005-06. The instances noted primarily consist of the acceptance of grantee prepared documentation as adequate documentation. In one instance, an unsubstantiated profit and loss statement was submitted as proof of expenditures.
- **Expenditure Documentation Not Submitted Timely By Grantee** – Grantee documentation was determined to not be timely if received after the documentation due date as outlined in the grant agreement or authorized extension. Six grantees reviewed

submitted supporting documentation after the due date of the grant agreement (i.e., anywhere from two to five months).

- **Expenses Not Incurred in Term of Agreement** – Expenditures which were incurred outside the Term of Agreement were accepted in 11 instances. For example, a grant award authorized on September 22, 2006 to the Chula Vista Chamber of Commerce was to assist in 4th of July program costs for an annual festival, an event which took place on July 4, 2006, over two months before the agreement was effective. Paragraph 3(e) of the 2007 CE Agreement is the basis used to justify expenditure reimbursement incurred before the grant agreement date:

"If Grantee incurs expenses before the County pays the grant under this Agreement, the County will reimburse Grantee in an amount not to exceed the amount specified in Paragraph 4 (Grant Award Amount) upon submission of documentation to County's administrator setting forth Grantee's actual expenditures for the purpose specified in Paragraph 1 (Grant Purpose) and approval of the documentation by County's administrator."

OFP staff has interpreted the language to include all expenditures related to the approved project regardless of the date the expenditure was incurred. In OAAS' subsequent discussion with County Counsel, they indicated that the clause is ambiguous but the intent is to state that only expenditures incurred during the term of the agreement are allowable.

OAAS also noted issues with grant extensions, holds outstanding, and outstanding grants.

- **Grant Extensions** – OAAS found that there was no fiscal monitoring of grant monies for agreements that had been extended. For example, the Volcan Mountain Preserve Foundation grant deadline was extended from July 2006 to October 2006. During this period, there was no confirmation indicating where funds were held or whether expenses already incurred were in accordance with the agreement. Adequate internal controls require proper administration of taxpayer funds. As such, CE funds allocated to community organizations should be properly monitored and confirmed.
- **Holds Outstanding** – As of August 29, 2008, there were \$66,500 in grant awards on hold (Table 4 outlines the individual awards). Holds are placed on awards which have outstanding documentation due from a prior award year. These awards will be held until supporting documentation is received and certified as sufficient by OFP. There is currently no policy or procedure for OFP in regards to grant awards on hold.

Table 4: Awards with Holds

Dist	Organization Name	FY	Amount
2	Alpine Community Center	1999-00	\$5,000
1	Coronado Community Theatre, Inc.	2007-08	\$5,000
1	National City Chamber of Commerce	2007-08	\$12,500
2	Ramona Air Fair, Inc.	2007-08	\$2,000
2	Maine Avenue Revitalization Association	2007-08	\$10,000
4	Old Town San Diego Chamber of Commerce	2007-08	\$2,000
4	Historic Old Town Community Foundation	2007-08	\$10,000
5	San Diego County Vintners Association	2007-08	\$2,000
5	Antique Gas & Steam Engine Museum	2007-08	\$10,000
1 & 4	Veterans Memorial Center, Inc	2007-08	\$8,000
			\$66,500

- **Outstanding Grants** – While it was observed that OFP attempts to resolve all grant awards in a timely manner, certain grant awards, which are not supported with sufficient and appropriate documentation, have remained unresolved. Table 5 below summarizes organizations included in the quarterly CE report (As of August 29, 2008) as outstanding for over eight years.

Table 5: Outstanding Awards from FY 1999-00

Organization Name	FY	Purpose	Amount
Alpine Community Center	1999-00	Cultural Celebration	\$5,000
Borrego Springs Airport Improvement Corp	1999-00	Education Funding	\$6,000
San Diego African American Regional/ Responsible Hospitality Institute	1999-00	Hospitality Task Force	\$1,000

As of August 29, 2008, there was \$162,730 in awards for grant periods FY 1999-00 to FY 2006-07 which remain outstanding, see Table 6. There is currently no policy or procedure for OFP in regards to closing out or collecting overly outstanding grant awards. Constantly reporting and following-up on these amounts is an ineffective process which places a burden on limited OFP resources.

Table 6: Outstanding Awards by FY

FY	Org Count	Sum of Award
1999-00	3	\$12,000
2000-01	0	-
2001-02	4	\$9,000
2002-03	5	\$32,000
2003-04	2	\$6,230
2004-05	2	\$8,500
2005-06	2	\$15,000
2006-07	4	\$80,000
Grand Total	22	\$162,730

Finding II: Conducting Grantee Activities

While OFP strives to provide excellent customer service, CE reviewers often identify what expenditure documentation is adequate on behalf of the grantee, a duty the grantee has the burden to establish. In an effort to reduce required follow-up, OFP encourages grantees to submit extra expense documentation whose aggregate amount exceeds the grant award amount. This allows grant reviewers to select expenditures which they deem are more in line with the grant purpose. In one instance noted, an award of \$11k had \$151k of supporting documentation submitted without identifying which expenditures were allocated to the specific award amount. Grant reviewers did not properly follow-up and notify the grantees of requirements of submission before certifying documentation to be sufficient. As agent of the Board of Supervisors, the CE fiscal agent should not have, or be perceived to have, a conflict of interests in their activities.

Finding III: Lack of Accountability in the Tracking Database

In 2008, OFP implemented a new database solution to assist in administration of OFP grant programs entitled Community Enhancement/Community Projects Grant Tracking Database (GTD). Review found that the GTD is in need of basic IT controls outlined in the CAO's Administrative Manual Policy 0050-0303. These controls include: access controls, audit trails, and accountability. According to the policy, all user IDs must have the appropriate technical controls implemented to provide for the identification, authentication, accountability, and access control of the individual account holder. Individual users need to be identifiable and responsible for the activities performed by their user ID which requires proper use of passwords.

Exceptions to the CAO's Administrative Manual Policy 0050-0303:

- Access Controls – Default passwords are not changed by users when access to the GTD is assigned. Furthermore, sharing of passwords is common among certain users. This makes the GTD susceptible to unauthorized access;
- Audit Trails – There are no audit trails or event logs in the current GTD;

- Accountability – User IDs do not provide for the identification and accountability of individual account holders; and
- Conflict of Interest – The database administrator is also a functional user of the GTD.

Finding IV: Current and Adequate Tracking Database Documentation

The NG IT Community Enhancement Run Book (PA1158), the Community Projects Run Book (PA1796) and the Catalog of Applications, currently residing in the IT Service Center's intranet website, contain incomplete and outdated information. These documents present the predecessor Access database environment as still active and do not consider the current operating environment. The Run Books have not been updated and do not account for the new database environment which was implemented in February 2008; the Application Catalog has not been properly updated as of September 9, 2008. As such, NG IT support does not have adequate documentation which covers support needs of the database environment.

The purpose of a Run Book is to serve as an application's operations support manual. The contents cover all definitive parts of the environment, including hardware, software, configuration, contacts and any key information used during the installation of the environment. Run Book outlines operational and physical requirements that are needed to meet the goals of the application service agreements. Documentation includes system configuration along with notes, special procedures, and operations that take place within the environment. Run Book also defines routine procedures that must be performed by the NG technical team. Finally, the document supports the operations of the environment in the event that an emergency occurs.

RECOMMENDATIONS

Recommendation I: Opportunities for improvement in CE monitoring are identified as follows:

- OFP should not declare that documentation is sufficient until necessary documentation is received and the grantee clearly outlines and cross references how funds were spent. OFP should follow-up on questionable items from grant recipients until they have reasonable assurance that the conclusion obtained, based on work performed, would be the same conclusion obtained if reviewed by another knowledgeable individual;
- OFP should meet with County Counsel and revise the Grant Agreement to ensure the intent of the Board of Supervisors is reflected in the final contract. The grant purpose and Term of Agreement should be clearly outlined in the Grant Agreement. It should be clarified whether retroactive application of the award should be allowed. If the grant is a cost reimbursable grant, or any other specific type of grant, then this should be fully disclosed in the Grant Agreement;
- OFP should require organizations to submit a written status report prior to approving grant extensions beyond the 13 month regular period. This report should include status of project objectives and remaining funds;
- OFP should consider creating close-out and collection procedures in order to resolve outstanding grant awards. One option is that collections could commence with the sending of a letter of non-compliance to the grantee which outlines a grace period for

submission of required documentation. If after a reasonable amount of time (i.e., 60 days) grantee funds can not be substantiated, collection should commence. The County should also consider not extending awards past a year as subsequent grant periods are more appropriate to fund such activities; and

- OFP needs to close-out outstanding awards which no longer can be substantiated either because the grantee no longer exists or any other valid extraordinary circumstance which makes resolution of outstanding grant awards not feasible. This close-out should be recommended by the appropriate management level and approved by the respective District Office.

Recommendation II: OFP is the CE fiscal agent and should not certify, nor justify expenditures for the grantee or act in any manner that is or can be perceived as acting in the interest of the grantee. OFP must emphasize to grantees that the burden of proving adequate expenditures is their responsibility and the expectation of supporting documentation is such that minimal effort is required by OFP to review documentation. Grantees should not delegate, or be allowed to delegate, their responsibilities to OFP. It is the grantee's responsibility to submit appropriate and sufficient documentation needed to support their grant expenses.

Recommendation III: GTD users should be notified and required to modify default passwords to comply with the COSD Administrative Manual. Also, an audit trail of database activity of users, application events and data should be implemented. Finally, the GTD administrator function should be segregated from the grant administrator function.

However, if this is not feasible due to the limited staff in OFP, mitigating controls should be implemented to address the exposures to the GTD. Possible mitigating controls include, but are not limited to: 1) having OFP management monitor the GTD Access Control List (i.e., at least quarterly) to review and identify inappropriate users; 2) other potential mitigating controls that would be used to control totals and other collaborative evidence that would ensure the integrity of the GTD.

Recommendation IV: With the support of Auditor and Controller's Information Technology Management Services, OFP must ensure that the NG IT Team updates the Run Books and Application Catalog to include correct contact information, steps for resolving system errors, procedures to back-up and restore the database, documentation of the release process, and a full set of configuration requirements for the production IT infrastructure. The entire system configuration, along with notes, special procedures and operations need to be documented. These documents also need to define routine procedures that must be performed by the NG technical team which includes support operations in the event that an emergency occurs.

COMMENDATION

The Office of Audits & Advisory Services commends and sincerely appreciates the courtesousness and cooperation extended by the Office of Financial Planning's officers and staff throughout this audit.

AUDIT TEAM

Franco Lopez, Auditor II

DEPARTMENT RESPONSE



COUNTY OF SAN DIEGO

INTER-DEPARTMENTAL CORRESPONDENCE

April 13, 2009

RECEIVED

APR 15 2009

OFFICE OF AUDITS &
ADVISORY SERVICES

TO: Kenneth J. Mory
Chief of Audits

FROM: Janel Pehau
Director, Office of Financial Planning

RESPONSE TO COMMUNITY ENHANCEMENT GRANT PROGRAM AUDIT NO. A09-006

Enclosed is the final response to the Community Enhancement Grant Program Audit covering FY 2005-06 and FY 2006-07.

If you have any questions, please contact me at (619) 531-5175.

A handwritten signature in cursive script, appearing to read "Janel Pehau".

JANEL PEHAU
Director, Office of Financial Planning

OFP:JP:sa

Enclosure

c: Donald F. Steuer, Chief Financial Officer
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller
Ebony N. Shelton, Group Finance Director, Finance and General Government Group

**Response to Community Enhancement Grant Program Audit
FY 2005-06 & FY 2006-07
Report No. A09-006**

Finding I: Opportunities for improvement in monitoring.

Response: OFP has continuously strived to improve the quality and timeliness of documentation submitted by grantees and will continue to do so. For example, the first page of the grant agreement sets forth the requirement and due date for submitting documentation in text that is highlighted in yellow. Additionally, each May, OFP sends a reminder letter to the organizations that have not turned in their documentation. Despite this effort, many of the organizations fail to comply with the documentation deadline.

With regard to expenses not being incurred during the term of the agreement, we agree that there could be ambiguity with respect to whether the grant is being given to reimburse expenditures made prior to signing and dating the agreement or for expenditures to be made after the agreement is signed and dated. From the grantees' perspective, they submit an application by the March 1 deadline for activities or events that would take place within the designated upcoming fiscal year. OFP will work with County Counsel to modify the language in the agreement to eliminate the ambiguity.

With regard to extensions, OFP concurs that a status report on funds expended to date prior to granting a time extension would enhance monitoring activities.

With respect to grants on hold, there is a policy to not issue new grant funds to organizations that have outstanding documentation from a previous grant, but there is no specific written policy to determine when a grant award should be withdrawn. Board Policy B-58, Funding of the Community Enhancement Program, states, "The County Board of Supervisors shall review applications of organizations not in compliance for reconsideration of funding." OFP will work with County Counsel and the Board offices to set a time limit for holding grant awards.

With respect to grant awards that lack documentation despite long term efforts by OFP and the Board offices to obtain it, OFP concurs that a definitive close-out process is needed.

Finding II: Conducting Grantee activities.

Response: Concur.

Finding III: Lack of Accountability in the Grant Tracking Database.

Response: The Grant Tracking Database is solely designed to improve the tracking of the various stages of the grant application and improving the follow-up process. The system does not include any monetary functions like Oracle Financials. It is for

information only and is made available to only a small number of specific individuals who have access to various screens in the system. The database administrator has the control over which users may update data in the database and those which have view only privileges. Adding more sophisticated controls and audit trails would likely require a re-write of the application at a significant cost.

Finding IV: Current and Adequate Grant Tracking Database Documentation.

Response: Concur.

Recommendation I: Opportunities for Improvement in Monitoring

- **Recommendation I-A: Sufficiency of Documentation**

Response: Based on previous audit recommendations, OFP prepared enhanced instructions/guidelines for documentation of expenditures in 2007. These new guidelines have been successful in reducing the insufficient documentation received. The documentation reviewed as part of this audit was filed in accordance with less specific guidance for the grantees to follow.

- **Recommendation I-B: Ensure the Intent of the Board is reflected in the agreement**

Response: OFP will meet with County Counsel to determine how the language in the agreement might be changed to achieve greater clarity with respect to the term of the agreement and when associated expenditures are expected to be incurred. OFP has already implemented procedures to achieve greater specificity in the grant purpose. Beginning with Fiscal Year 2008-09 grants, the Board offices were asked to allocate specific amounts of money to specific activities of an organization rather than generically to the organization as a whole. Most complied with this request because they were able to use the new CE/CP grant tracking database to view all requests and to select those that they wished to fund along with specifying the dollar amount to be funded. This data was then used to create the grant agreements for FY 2008-09.

- **Recommendation I-C: Require Status Report prior to granting an extension**

Response: Concur. The language in the current form of the agreement would allow OFP to request this status report.

- **Recommendation I-D: Close-out and collection procedures for resolving grant awards**

Response: OFP will consult with County Counsel and the CFO regarding the development of such close-out and collection procedures.

- **Recommendation I-E: Close-out of certain outstanding award documentation**

Response: OFP will consult with County Counsel and the CFO regarding the development of such close-out procedures.

Recommendation II: OFP Should Not Regularly Conduct Grantee Activities

Response: OFP will continue to assist grantees with questions that they may have regarding proper documentation, and will ensure that the grantees clearly indicate which expenditures were made using County grant funds.

Recommendation III: Accountability in Database

Response: As noted above in the response to Finding III, adding more sophisticated controls, including user initiated password change and audit trails in the database, would likely require a re-write of the application at a significant cost. Currently only twenty people have access to the application and their access is limited to the role to which they are assigned by the database administrator. It is not feasible to segregate the Grant Tracking Database administrator function from the grant administrator function due to the limited staff in OFP. The Director of OFP will monitor the access control list and approve any changes to the authorized users. Multiple mitigating controls are in place to ensure that the grant awards made to the organizations are consistent with Board action. The awards are made publicly and posted on the County's internet site. The Clerk of the Board signs the grant agreements after confirming that the grantees and award amounts match the Board's action. During the payment process, various staff members, a principal accountant and a financial policy and planning officer in OFP and another staff member, a senior accountant from RCA, review the grant agreements, requisitions and purchase orders for consistency.

Recommendation IV: Current and Adequate Database Documentation

Response: OFP has contacted NG through the Auditor and Controller's Information Technology Management Services and requested an updated run book and that the application catalog be updated to include correct contact information and procedures.